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WHAT IS CLAIMED IS:

- A semiconductor device comprising:
 a transistor on a semiconductor substrate; and
 contact portions for connecting a lower layer and an
 - 2. A semiconductor device comprising:

upper layer arranged in plural lines.

a first transistor on a semiconductor substrate;

first contact portions for connecting a lower layer and an upper layer in the first transistor;

a second transistor on the semiconductor substrate; and second contact portions for connecting a lower layer and an upper layer in the second transistor,

wherein numbers of the first contact portions and the second contact portions are different.

- 3. The semiconductor device according to claim 2, wherein the first contact portions are arranged in one line, and the second contact portions are arranged in plural lines.
- 4. The semiconductor device according to claim 2, wherein the second transistor further comprises:
- a source/drain region formed to be adjacent to a gate 25 electrode; and

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a semiconductor region constituting a channel formed under the gate electrode.

- 5. The semiconductor device according to claim 4, wherein the second transistor further comprises a low concentration region of the same conductive type as the conductive type of the source/drain region, formed to connect to the source/drain region and to contact the semiconductor region under the gate electrode of the second transistor.
- 6. The semiconductor device according to claim 4, wherein the second transistor further comprises a low concentration region of the same conductive type as the conductive type of the source/drain region, formed being extended shallowly to the semiconductor region to connect to the source/drain region and to contact the semiconductor region under the gate electrode of the second transistor.
- The semiconductor device according to claim 1,
 wherein the contact portions are provided for connecting to the source/drain region.
 - 8. The semiconductor device according to claim 1, wherein the contact portions are provided for connecting to the lower layer wiring and the upper layer wiring.

- 9. The semiconductor device according to claim 1, wherein a conductive film is buried in the contact portions.
- 5 10. A semiconductor device comprising:
 - a low concentration opposite conductive type source/drain region formed in one conductive type semiconductor;
 - a high concentration opposite conductive type source/drain region formed in the low concentration opposite conductive type source/drain region;

a gate electrode formed on the semiconductor through gate oxide film;

a one conductive type semiconductor region formed under the gate electrode and constituting a channel placed between the source/drain region;

contact portions contacting arranged in plural lines; and

- a source/drain electrode connected to the source/drain 20 region through the contact portions.
 - 11. A method of manufacturing a semiconductor device including transistors on a semiconductor substrate, the method comprising a step of forming contact portions for connecting a lower layer and an upper layer in plural lines.

12. A method of manufacturing a semiconductor device including a first transistor and a second transistor on a semiconductor substrate, the method comprising the steps of:

forming first contact portions for connecting a lower layer and an upper layer in the first transistor;

forming second contact portions for connecting a lower layer and an upper layer in the second transistor,

wherein numbers of the first contact portions and the second contact portions are different.

- 13. The method of manufacturing a semiconductor device according to claim 12, wherein the first contact portions are arranged in one line, and the second contact portions are arranged in plural lines.
- 14. The method of manufacturing a semiconductor device according to claim 11, wherein the contact portions are provided for connecting to the source/drain region.

15. The method of manufacturing a semiconductor device according to claim 11, wherein the contact portions are provided for connecting to the lower layer wiring and the upper layer wiring.

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16. A method of manufacturing a semiconductor device including a gate electrode on a one conductive type semiconductor through gate oxide film, the method comprising the steps of:

forming a low concentration opposite conductive type source/drain region by ion-implanting opposite conductive type impurity in the semiconductor;

forming a low concentration opposite conductive type region connecting to the low concentration opposite conductive type source/drain region by ion-implanting opposite conductive type impurity;

forming a high concentration opposite conductive type source/drain region in the low concentration opposite conductive type source/drain region by ion-implanting opposite conductive type impurity;

forming a one conductive type body region dividing the opposite conductive type region under the gate electrode by ion-implanting one conductive type impurity; and

forming contact portions for connecting to the source/drain region in plural lines through an interlayer insulating film covering the gate electrode.

17. The method of manufacturing a semiconductor device according to claim 11, further comprising a step of burying a conductive film in the contact portions.

- 18. A semiconductor device not forming any via hole under a bump electrode provided at a pad portion.
- 5 19. A semiconductor device comprising:

an upper layer wiring;

a lower layer wiring;

a via hole connecting the upper layer wiring and the lower layer wiring; and

a bump electrode provided at a pad portion covering lower layer wiring,

wherein the via hole is formed at a region except under the bump electrode.

- 20. The semiconductor device according to claim 18, wherein further comprising a lower layer wiring arranged under the bump electrode.
 - 21. A semiconductor device comprising:
- a gate electrode formed on a semiconductor substrate through gate oxide film;
 - a source/drain region formed so as to be adjacent to the gate electrode;
- a semiconductor region formed under the gate electrode 25 and constituting a channel;

a lower layer wiring connected to the source/drain region with contact;

a via hole formed in an interlayer insulating film covering the lower layer wiring and formed at a region except a bump electrode provided at a pad portion; and

an upper layer wiring connected to the lower layer wiring with contact through the via hole.

- 22. The semiconductor device according to claim 21, further comprising a low concentration region of the same conductivity type as the source/drain region formed under the gate electrode so as to connect to the source/drain region and to contact the semiconductor region.
- 23. A semiconductor device according to claim 21, further comprising a low concentration region of the same conductivity type as the source/drain region formed extending shallowly to surface layer of the semiconductor under the gate electrode so as to connect to the source/drain region and to contact the semiconductor region.
- 24. A method of manufacturing a semiconductor device not forming a via hole under a bump electrode constituted at a pad portion.

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25. A method of manufacturing a semiconductor device connecting to an upper layer wiring with contact through a via hole formed interlayer insulating film covering a lower layer wiring, the method comprising the steps of:

forming in the interlayer insulating film so as to cover the lower layer wiring;

forming the upper layer wiring so as to contact the lower layer wiring through the via hole after forming the via hole at region except a pad forming portion of the interlayer insulating film; and

forming a bump electrode at a pad portion.

- 26. The method of manufacturing a semiconductor device according to claim 24, forming a lower layer wiring under the bump electrode.
- 27. A method of manufacturing a semiconductor device including a gate electrode on a one conductive type semiconductor through gate oxide film, the method comprising the steps of:

forming a low concentration opposite conductive type source/drain region by ion-implanting opposite conductive type impurity in the semiconductor;

forming a low concentration opposite conductive type 25 region connecting to the low concentration opposite

conductive type source/drain region by ion-implanting opposite conductive type impurity;

forming a high concentration opposite conductive type source/drain region in the low concentration opposite conductive type source/drain region by ion-implanting opposite conductive type impurity;

forming a one conductive type body region dividing the opposite conductive type region under the gate electrode by ion-implanting one conductive type impurity;

forming a lower layer wiring connecting to the source/drain region with contact through interlayer insulating film covering the gate electrode;

forming a via hole at a region except a bump electrode provided at a pad portion of the interlayer insulating film after forming the interlayer insulating film to cover the lower layer wiring; and

forming an upper layer wiring connected to the lower layer wiring through the via hole.